



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Francisco
San Francisco, California**

**Date: October 7, 2003
Filing Ref: SFO04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|---|--|
| 1. Employee Fringe Benefits | 10. Human Resources |
| 2. Administrative Services | 11. Human Resources – Workers’
Compensation |
| 3. Administrative Services – Risk
Management | 12. Procurement Services |
| 4. City Attorney | 13. Public Works – Building Repair |
| 5. Civil Service Commission | 14. Central Shops Fund (ISF) |
| 6. Controller’s Office - Administration | 15. Reproduction Fund (ISF) |
| 7. Controller’s Office - Operations | 16. Telecommunications and Information
Fund (ISF) |
| 8. Controller’s Office - Audits | |
| 9. Controller’s Office – Payroll/Personnel | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SAN FRANCISCOBY EDWARD HARRINGTON

Name

CONTROLLER

Title

OCTOBER 14, 2003

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**BY **Michael J. Havey, Chief****Bureau of Payments****Division of Accounting and Reporting**10-17-03

Date

Negotiated by Jay Lal**Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	ACAD OF SCIENCES	ADULT PROBATION	AIRPORT	ANIMAL CARE/CTL	ARTS COMMISSION	ASIAN ART MUSEUM	ASSESS/RECORD	BOARD OF SUPS	BUILD INSPECTION	BUS & ECONOMIC
BUILD USE ALLOW		\$13,847			\$1,233		\$30,824	\$50,184		
BOS-BD. ANALYST	183	2,090	217,647	799	13,219	748	2,735	1,532	2,075	4,406
GCR	34	492	5,747	159	132	116	485	310	1,061	127
HEALTH-GEN FUND	25,710	181,323	216,014	25,992	16,911	25,843	326,849	83,514		5,397
ISD	(26)	(413)	(1,369)	(160)	(155)	(43)	(2,466)	(215)	(871)	(194)
LHP-GENERAL FUND		95,161					106,302	173,068		
ADMIN SERVICES				115,379						
ADMIN-RISK MGMT			27,825		19	1,974	13	27		391
CITY ATTORNEY	235	8,270	(10,220)	11,827	9,723	6,562	46,396		6,979	
CIVIL SERVICE	201	2,834	(14,664)	915	759	670	2,790	1,785	6,116	737
CNTRL-ADIN	397	8,261	89,042	3,480	7,831	2,282	9,077	142,154	96,901	3,662
CNTRL-OPERATIONS	2,543	34,814	489,503	22,180	43,445	4,171	41,146	17,532	95,239	21,843
CNTRL-AUDITS			100,885				45,451	322,880	34,986	
CNTRL-PPSD	1,898	26,787	312,796	8,647	7,171	6,328	26,365	16,874	57,792	6,961
HUMAN RESOURCES	4,386	60,313	(120,534)	19,979	14,543	14,619	57,224	38,985	78,787	13,446
HRD-WORKERS COM	19,745	12,881	140,443	12,105	9,064	12,452	25,205	2,137	25,244	7,105
MAYOR'S BUDGET	96	1,100	114,608	421	6,962	394	1,441	807	1,092	2,321
OCA-PROCUREMENT		14,020	117,457	22,724	18,951		19,567	33,894	39,287	
ADMIN-REPRO/MAIL		1,541		1,442	1,888	507	7,242	5,795	11,311	754
ADMIN-CTRL SHOPS		593	234	2,511			70		14,132	1,085
PW-BLDG REPAIR		229,555	25,402	15,052	44,782	2,600	30,411	48,794	4,764	346,876
REAL ESTATE			19,252		1,577			3,119	1,428	
Total Allocated	\$55,402	\$693,469	\$1,730,068	\$263,452	\$198,055	\$79,223	\$777,127	\$943,176	\$476,323	\$414,917
Roll Forward	4,652	(290,429)	202,050	(66,014)	(9,132)	19,812	(380,878)	330,814	230,980	355,377
Proposed costs	\$60,054	\$403,040	\$1,932,118	\$197,438	\$188,923	\$99,035	\$396,249	\$1,273,990	\$707,303	\$770,294

CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	CHILD & FAMILIES	CITY PLANNING	CLEAN WATER	ADULT & AGING	CMSN OF WOMEN	COMM COLLEGE	CHN-CHILDREN	CHN-FORENSICS	CHN-LAGUNA HONDA	CHN-PRIMARY
BUILD USE ALLOW										
BOS-BD. ANALYST	2,727	216,426	52,878	4,685	550	491			14,129	10,015
GCR	31	589	1,438	457	31		724	946	6,739	2,093
HEALTH-GEN FUND	592	121,696	128,213	53,350	6,350		64,129	86,683		187,385
ISD	(5)	(275)	(582)	(459)	(66)				(464)	
LHP-GENERAL FUND										
ADMIN SERVICES										
ADMIN-RISK MGMT		48								
CITY ATTORNEY	150	41,224	(1,157)	5,613	11,198	4,891			18,355	
CIVIL SERVICE	179	3,392	8,281	2,634	179	22,855	4,173	5,446	38,812	12,052
CNTRL-ADIN	1,339	8,460	17,079	16,139	1,664	43	1,333	1,738	45,253	29,423
CNTRL-OPERATIONS	13,820	20,194	296,813	36,056	8,132	5,531	1,383	1,805	89,224	142,843
CNTRL-AUDITS	25,347									
CNTRL-PPSD	1,688	32,060	78,252	24,888	1,688		39,442	51,464	366,792	113,897
HUMAN RESOURCES	3,898	58,830	138,224	57,177	3,273	499,000	91,127	118,902	845,291	263,145
HRD-WORKERS COM		122,050	91,522	158,863		77,413		38,113	407,435	60,641
MAYOR'S BUDGET	1,437	1,479	27,844	2,467	289	259			7,440	5,274
OCA-PROCUREMENT	925	19,567	207,605	3,081	2,003				236,262	
ADMIN-REPRO/MAIL	50	7,552	9,656	1,392	579			1,450	2,394	3,103
ADMIN-CTRL SHOPS		293	62,738						11,185	
PW-BLDG REPAIR			623,701	26,790		70,123			180,112	
REAL ESTATE	4,634			452						
Total Allocated	\$56,812	\$653,585	\$1,742,505	\$393,585	\$35,870	\$680,606	\$202,311	\$306,547	\$2,268,959	\$829,871
Roll Forward		579,320	177,379	302,352	(1,434)	574,538	45,023	36,291	187,616	194,278
Proposed costs	\$56,812	\$1,232,905	\$1,919,884	\$695,937	\$34,436	\$1,255,144	\$247,334	\$342,838	\$2,456,575	\$1,024,149

CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	CHN-SFGH	CONVENTION FAC	CON ASSURANCE	CTY ED OFFICE	CHILD SUPPORT	DISTRICT ATTY	ELECTIONS	EMERGENCY COMM	ENVIRONMENT	ETHICS CMSN
BUILD USE ALLOW	\$20,328	\$276,890	\$4,143			\$20,970	\$16,845			
BOS-BD. ANALYST	46,208	2,339	829	1,085	990	9,810	1,276	2,683	13,344	433
GCR	11,521	294	85	32,696	542	1,046	360	631	108	34
HEALTH-GEN FUND		29,991	38,607		26,080	271,868	27,734	54,110	3,653	938
ISD	(5,773)	(1,378)	(94)		(465)	(216)	(432)	(13,672)	(379)	(200)
LHP-GENERAL FUND						142,413	58,093			
ADMIN SERVICES		1,555,296					1,592,216		(34,676)	
ADMIN-RISK MGMT	370	4,312	2				35	1,086	58	
CITY ATTORNEY	18,792	(32,526)	9,139	336,698	439	11,139	59,576	1,303	9,364	33,966
CIVIL SERVICE	66,354	1,696	491	74,544	3,125	6,026	2,076	3,638	625	201
CNTRL-ADIN	83,023	7,290	4,685	24,248	13,948	16,624	29,013	5,028	10,406	66,480
CNTRL-OPERATIONS	585,833	20,963	8,940	54,956	14,033	89,213	15,197	22,903	19,226	4,210
CNTRL-AUDITS						5,130	23,700			1,642
CNTRL-PPSD	627,068	16,030	4,641		29,529	56,949	19,616	34,380	5,906	1,898
HUMAN RESOURCES	1,432,824	36,235	10,721	1,625,199	38,071	131,572	45,194	74,331	13,644	4,186
HRD-WORKERS COM	553,686	267	3,725	828,672	17,463	16,098	40,346	14,628		
MAYOR'S BUDGET	6,050	1,231	436	571	521	5,166	672	1,414	7,027	228
OCA-PROCUREMENT	223,320	23,495	9,706		9,167	20,259	18,565	11,016	6,008	4,006
ADMIN-REPRO/MAIL	9,921	1,063	423		17,325	174	3,282	1,162	2,656	126
ADMIN-CTRL SHOPS	5,930	289	2,411		612	7,575	696	483	245	
PW-BLDG REPAIR	215,960	68,623	5,724	4,077		343,923	16,581	277,166		
REAL ESTATE	9,234	5,649	37		1,361	562	731		2,530	
Total Allocated	\$3,910,649	\$2,018,049	\$104,651	\$2,982,746	\$172,741	\$1,156,301	\$1,971,372	\$492,290	\$59,745	\$118,148
Roll Forward	499,104	(530,233)	(22,901)	175,042	(357,877)	404,491	(2,151,337)	142,300	37,082	56,482
Proposed costs	\$4,409,753	\$1,487,816	\$81,750	\$3,157,788	\$ (185,136)	\$1,560,792	\$ (179,965)	\$634,590	\$96,827	\$174,630

CITY & COUNTY OF SAN FRANCISCO
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Central Svc Departments	FINE ARTS MUSEUM	FIRE DEPARTMENT	HETCH HETCHY	HRD-HSS	HUMAN RIGHTS	HUMAN SERVICES	JUVENIL PROB	LAW LIBRARY	LHP	MAYOR
BUILD USE ALLOW		\$509,205				\$180,920	\$139,593			\$28,463
BOS-BD. ANALYST	1,012	319,826	13,623	5,059	1,276	8,725	3,563	242	924	90,328
GCR	279	7,359	760	237	197	6,224	1,224	11	27	538
HEALTH-GEN FUND	148,241	4,543,684		44,991	21,370	1,866,878	454,272	3,224		106,894
ISD	(35)	(15,039)	(220)	(2,530)	(629)	(13,673)	(538)	(157)	(61)	(3,504)
LHP-GENERAL FUND										97,951
ADMIN SERVICES										8,399
ADMIN-RISK MGMT	3,884		9,904	17		225	66			
CITY ATTORNEY	31,121	128,575	185,849	1,009	58,080	6,328	79,006	2,915	125	
CIVIL SERVICE	1,607	42,384	4,374	1,362	1,138	35,844	7,052	67	156	3,102
CNTRL-ADIN	2,741	30,531	13,256	14,964	19,603	61,282	10,029	218	753	134,168
CNTRL-OPERATIONS	9,037	103,408	149,042	418,606	6,490	341,887	42,424	1,818	7,322	65,932
CNTRL-AUDITS					160,568	2,360	25,444			65,048
CNTRL-PPSD	15,186	400,539	41,341	12,866	10,757	338,739	66,651	633	1,476	29,318
HUMAN RESOURCES	35,086	819,394	95,511	(149,099)	24,853	643,475	152,759	1,237	3,412	64,636
HRD-WORKERS COM	16,280	943,553	40,296	5,099	33,034	275,818	99,906	233,519		7,058
MAYOR'S BUDGET	533	14,432	7,174	2,664	672	4,595	1,877	127	486	25,072
OCA-PROCUREMENT	2,542	139,431	61,704	11,247	4,082	79,576	123,870	77	2,157	42,523
ADMIN-REPRO/MAIL		6,287	200	1,302	2,575	25,631	971	29		7,301
ADMIN-CTRL SHOPS		195,424	148		77	10,782	4,062		569	492
PW-BLDG REPAIR	19,098	83,360	2,430			349,424	159,247		1,940	122,865
REAL ESTATE		10,576				14,686				12,522
Total Allocated	\$286,612	\$8,282,929	\$625,392	\$367,794	\$344,143	\$4,239,726	\$1,371,478	\$243,960	\$19,286	\$909,106
Roll Forward	(22,428)	2,439,626	71,394	(324,097)	111,510	911,071	333,277	173,470	(1,487)	4,166
Proposed costs	\$264,184	\$10,722,555	\$696,786	\$43,697	\$455,653	\$5,150,797	\$1,704,755	\$417,430	\$17,799	\$913,272

CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	CHILDREN YOUTH	MEDICAL EXAMINER	PARK & TRAFFIC	PERMIT APPEALS	POLICE DEPT	PORT COMMISSION	PUB ADMIN GUARD	PUBLIC DEFENDER	PH-ADMIN	PH-CHILDREN
BUILD USE ALLOW		\$10,684	\$2,077		\$128,044			\$185	\$33,170	
BOS-BD. ANALYST	4,604	1,034	29,152	301	21,534	15,764		1,202	931	
GCR	144	148	2,798	42	10,425	965		445	663	489
HEALTH-GEN FUND	3,061	37,999	318,463	5,856	5,407,601		39,165	91,118	142,819	104,820
ISD	(126)	(139)	(2,736)	(33)	(16,833)	(884)		(156)	(3,203)	
LHP-GENERAL FUND		72,553	14,102		772,737			11,573	881	
ADMIN SERVICES		290,750								
ADMIN-RISK MGMT			113			21,739			395	
CITY ATTORNEY	224	3,718	8,400	6,517	391,095	5,791	4,602	2,349	98,073	
CIVIL SERVICE	826	849	16,114	245	60,037	5,557		2,566	3,816	2,813
CNTRL-ADIN	6,677	2,234	32,704	878	49,981	20,807	1	2,970	13,063	9,584
CNTRL-OPERATIONS	27,920	14,030	211,925	3,038	176,593	167,534		16,109	2,644	932
CNTRL-AUDITS	96,341		41,623		39,193	46,147	9,747	10,055	45,200	
CNTRL-PPSD	7,804	8,015	152,285	2,320	567,378	52,519		24,256	36,068	26,576
HUMAN RESOURCES	18,030	18,517	342,598	5,360	1,274,943	65,678		56,040	76,594	61,400
HRD-WORKERS COM		66,133	373,920	1,650	1,065,500	90,331		9,716	59,453	
MAYOR'S BUDGET	2,425	544	15,351	158	11,339	8,301		633	490	
OCA-PROCUREMENT	10,246	23,187	196,744	1,926	433,699	11,386	7,395	11,401	157,841	
ADMIN-REPRO/MAIL	1,638	23	6,282	4	8,037	733		368	11,690	175
ADMIN-CTRL SHOPS		356	63,152		247,728	625	1,311	1,140	187	
PW-BLDG REPAIR		181,743	175,773		2,734,773	38,201	2,453	6,942	73,132	
REAL ESTATE			49,581		6,563	10,413				
Total Allocated	\$179,814	\$732,378	\$2,050,421	\$28,262	\$13,390,367	\$561,607	\$64,674	\$248,912	\$753,907	\$206,789
Roll Forward	92,479	(201,563)	301,919	(10,634)	4,207,315	(1,795,466)	(428,111)	14,105	422,537	51,645
Proposed costs	\$272,293	\$530,815	\$2,352,340	\$17,628	\$17,597,682	\$(1,233,859)	\$(363,437)	\$263,017	\$1,176,444	\$258,434

CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	PH-COMMUNITY	PH-MENTAL	PH-SUBSTANCE	PUBLIC LIBRARY	PUBLIC TRANSPORT	PUC	PW-ADMIN	PW-ARCHITECT	PW-CONSTRUCTIO	PW-ENGINEERING
BUILD USE ALLOW				\$2,738,578			\$487	\$6,781		\$14,181
BOS-BD. ANALYST	76,120	6,203	4,773	14,195	152,907	51,627	222,523	54,791	67,578	111,188
GCR	2,539	1,705	182	3,278	16,904	2,306	422	349	508	724
HEALTH-GEN FUND	548,905	811,630	40,927	505,934			234,930	193,790	281,877	402,368
ISD	(1,037)	(1,828)	(731)	(1,275)	(4,104)	(3,560)	(1,994)	(244)	(106)	(112)
LHP-GENERAL FUND								23,384		
ADMIN SERVICES										
ADMIN-RISK MGMT				119	16,312	106				
CITY ATTORNEY	(28,047)	12,997		33,661	65,728	26,178	36,932	(4,185)	56,915	22,714
CIVIL SERVICE	14,619	9,820	1,049	18,881	97,354	13,280	2,433	2,009	2,923	4,173
CNTRL-ADIN	64,120	54,246	12,394	8,100	148,283	69,462	11,481	8,135	10,663	14,516
CNTRL-OPERATIONS	408,830	19,208	28,100	137,685	882,242	41,518	153,229	179,688	235,390	341,396
CNTRL-AUDITS					28,523	132,393				
CNTRL-PPSD	138,153	92,805	9,913	178,439	905,502	125,498	22,990	18,983	27,631	39,442
HUMAN RESOURCES	319,185	210,990	22,903	238,648	2,097,291	62,239	(73,594)	43,857	63,837	91,127
HRD-WORKERS COM		55,418		63,134		32,329	11,087	3,820	8,192	6,704
MAYOR'S BUDGET	40,082	3,266	2,513	7,475	80,517	24,088	117,175	28,851	35,585	58,549
OCA-PROCUREMENT		65,632		110,697	738,057	(220,795)	(59,885)	(12,782)	1,316	(19,677)
ADMIN-REPRO/MAIL	14,221	12,979	584	4,995	21,320	33,291	5,449	3,617	1,535	7,447
ADMIN-CTRL SHOPS	5,996	4,803	2,795	2,892	2,990	3,266	2,584	707	6,515	5,211
PW-BLDG REPAIR				165,997	94,744	168,187	109,063	50,816	87,253	76,890
REAL ESTATE	29,555	17,692		5,423	23,011	75,102	8,283	30,132		31,334
Total Allocated	\$1,633,241	\$1,377,566	\$125,402	\$4,236,856	\$5,367,581	\$636,515	\$803,595	\$632,499	\$887,612	\$1,208,175
Roll Forward	(65,312)	486,726	82,617	208,701	(2,073,962)	78,806	507,900	(127,839)	57,378	(171,919)
Proposed costs	\$1,567,929	\$1,864,292	\$208,019	\$4,445,557	\$3,293,619	\$715,321	\$1,311,495	\$504,660	\$944,990	\$1,036,256

CITY & COUNTY OF SAN FRANCISCO
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Allocated Costs by Department
Consolidated

Central Svc Departments	PW-STREET ENV	PW-ST & SEWER	PW-ST USE & MAP	PW-URBAN FOREST	REC & PARK	RENT ARB BOARD	RETIREMENT	SF REDEVELOPMENT	SF TRANS AUTH	SHERIFF
BUILD USE ALLOW	\$3,746	\$2,110			\$6,454					\$103,134
BOS-BD. ANALYST	3,204	6,159	9,385	88	65,115	506	2,610		8,322	9,253
GCR	1,360	473	318		4,813	136	275			3,678
HEALTH-GEN FUND	754,764	261,430	178,953		1,690,913		126,012			710,471
ISD	(641)	(289)	(695)		(2,096)	(61)	(16,745)		(24)	(1,618)
LHP-GENERAL FUND										524,344
ADMIN SERVICES										
ADMIN-RISK MGMT					307	12	60	1,082		1,051
CITY ATTORNEY	74,743	75,041	(1,789)		3,184	2,889	(3,179)		2,787	121,702
CIVIL SERVICE	7,833	2,723	1,831		27,719	781	1,584			21,180
CNTRL-ADIN	10,602	7,709	9,230	1,663	238,418	8,301	3,842		197	25,797
CNTRL-OPERATIONS	69,279	46,924	53,351	24	240,822	9,533	22,919		26,730	101,785
CNTRL-AUDITS					18,450					36,423
CNTRL-PPSD	74,033	25,733	17,296		261,964	7,382	14,976			200,164
HUMAN RESOURCES	101,582	46,560	39,959		569,408	17,056	21,396			452,235
HRD-WORKERS COM	200,893	36,404	3,552		262,311	784	(73,579)			291,919
MAYOR'S BUDGET	1,688	3,243	4,942	46	34,287	266	1,374		4,382	4,873
OCA-PROCUREMENT	39,981	51,150	11,632		228,635	2,774	17,332			69,638
ADMIN-REPRO/MAIL	619	79	683		5,800	2,060	4,683			8,272
ADMIN-CTRL SHOPS	189,825	65,611	4,730		97,200					25,147
PW-BLDG REPAIR	925,853	967,336	3,475		164,299					1,222,742
REAL ESTATE			21,156		32,204	205	376			9,213
Total Allocated	\$2,459,364	\$1,598,396	\$358,009	\$1,821	\$3,950,207	\$52,624	\$123,936	\$1,082	\$42,394	\$3,941,403
Roll Forward	453,152	72,328	(264,920)		749,854	(41,465)	(332,368)		(39,409)	525,505
Proposed costs	\$2,912,516	\$1,670,724	\$93,089	\$1,821	\$4,700,061	\$11,159	\$ (208,432)	\$1,082	\$2,985	\$4,466,908
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CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	TAXI COMMISSION	TELECOMM & INFO	TREASURER/TC	TRIAL COURTS	WAR MEMORIAL	WATER	UNALLOWED	Subtotal	Direct Billed	Unallocated
BUILD USE ALLOW		\$44,119	\$35,136					\$4,422,331		
BOS-BD. ANALYST	308	5,997	3,732	5,096	5,294	48,422		2,080,828		
GCR		1,317	705	2,244	396	2,012	(2)	148,645		404,170,463
HEALTH-GEN FUND		293,321	258,127	684,288	143,307			23,471,335		
ISD		(49)	(9,280)		(82)	(1,317)		(138,756)		
LHP-GENERAL FUND		3,592	121,171					2,217,325		4,549,176
ADMIN SERVICES								3,527,364	242,500	257,050
ADMIN-RISK MGMT		259	132	587		3,158		95,688	7,390,951	
CITY ATTORNEY	27,750	65,629	79,059	29,959	463	116,696		2,439,540	29,856,920	13,275,473
CIVIL SERVICE		7,588	4,062		2,277	11,515		704,465	47,762	
CNTRL-ADIN	1,736	42,428	12,648	117,254	9,290	25,256		2,088,518	30,000	215,812
CNTRL-OPERATIONS	2,818	80,467	75,131	575,893	13,973	399,631		8,136,948	1,375,249	
CNTRL-AUDITS			100,649					1,418,185	496,934	
CNTRL-PPSD		71,713	38,388	122,124	21,514	108,833		6,296,010	14,535	
HUMAN RESOURCES		152,497	83,352		32,066	191,413		14,067,023	2,403,884	
HRD-WORKERS COM		34,051	13,550	63,141	52,989	247,256		7,332,524	49,273,941	
MAYOR'S BUDGET	162	3,158	1,965	2,683	2,787	25,501		785,378		
OCA-PROCUREMENT		198,977	18,488	46,374	39,595	301,586		4,010,644	1,347,681	
ADMIN-REPRO/MAIL		2,278	20,994	17,645	244	461		335,290		
ADMIN-CTRL SHOPS		8,427	202	361		601		1,066,998		
PW-BLDG REPAIR		113,074	34,298		148,080	116,155		10,980,659	15,012,120	
REAL ESTATE	399	1,538	322	2,729				443,581		28,784
Total Allocated	\$33,173	\$1,130,381	\$892,831	\$1,670,378	\$472,193	\$1,597,179	\$ (2)	\$95,930,523	\$107,492,477	\$422,496,758
Roll Forward		44,786	(733,883)	851,803	180,358	197,884		7,742,197		
Proposed costs	\$33,173	\$1,175,167	\$158,948	\$2,522,181	\$652,551	\$1,795,063	\$ (2)	\$103,672,720	\$107,492,477	\$422,496,758

DMG/NGCS II
09/25/2003

CITY & COUNTY OF SAN FRANCISCO
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 9
Schedule A.009
FY 2004
(continued)

Central Svc
Departments

Total

BUILD USE ALLOW	\$4,422,331
BOS-BD. ANALYST	2,080,828
GCR	404,319,108
HEALTH-GEN FUND	23,471,335
ISD	(138,756)
LHP-GENERAL FUND	6,766,501
ADMIN SERVICES	4,026,914
ADMIN-RISK MGMT	7,486,639
CITY ATTORNEY	45,571,933
CIVIL SERVICE	752,227
CNTRL-ADIN	2,334,330
CNTRL-OPERATIONS	9,512,197
CNTRL-AUDITS	1,915,119
CNTRL-PPSD	6,310,545
HUMAN RESOURCES	16,470,907
HRD-WORKERS COM	56,606,465
MAYOR'S BUDGET	785,378
OCA-PROCUREMENT	5,358,325
ADMIN-REPRO/MAIL	335,290
ADMIN-CTRL SHOPS	1,066,998
PW-BLDG REPAIR	25,992,779
REAL ESTATE	472,365

Total Allocated \$625,919,758
Roll Forward 7,742,197

Proposed costs \$633,661,955
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